



# Form M-2848 Power of Attorney and Declaration of Representative

Rev. 12/00

**Massachusetts  
Department of  
Revenue**

See separate instructions. Please print or type.

## Part 1. Power of Attorney

A Name of taxpayer(s)	Social Security number(s)
Number and street, including apartment number or rural route	Federal Identification number
City/Town	State                      Zip

**B** Hereby appoint(s) the following individual(s) as attorney(s)-in-fact to represent the taxpayer(s) before any office of the Massachusetts Department of Revenue for the following tax matter(s) (specify the type(s) of tax and year(s) or period(s) (date of death if estate tax)):

Name	Address	Telephone number
Type of tax (individual, corporate, etc.)	Year(s) or period(s) (date of death if estate tax)	

**C** The attorney(s)-in-fact (or any of them) are authorized, subject to any limitations set forth below or to revocation, to receive confidential information and to perform any and all acts that the principal(s) can perform with respect to the above specified tax matters, such as the authority to sign any agreements, consents or other documents. The authority does not include the power to substitute another representative (unless specifically added below) or the power to receive refund checks.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney:

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**D** Originals of notices and other written communications go to the taxpayer(s). Send copies of all notices and all other written communications addressed to the taxpayer(s) in proceedings involving the above tax matters to:

- 1**  the appointee first named above, or  
**2**  (name of another appointee designated above) \_\_\_\_\_

This power of attorney revokes all earlier powers of attorney on file with the Department of Revenue for the same tax matters and years or periods covered by this power of attorney, except the following (specify to whom granted, date and address including Zip code or attach copies of earlier powers):

**E Signature of or for taxpayer(s).** If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

Signature	Title (if applicable)	Date
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If signing for a taxpayer who is not an individual, type or print your name

Signature	Title (if applicable)	Date
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**F** If the power of attorney is granted to a person other than an attorney, certified public accountant, public accountant or enrolled agent, the taxpayer(s) signature must be witnessed or notarized below.

The person(s) signing as or for the taxpayer(s) (check and complete one):

is/are known to and signed in the presence of the two disinterested witnesses whose signatures appear here:

Signature of witness	Date
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Signature of witness	Date
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appeared this day before a notary public and acknowledged this power of attorney as a voluntary act and deed.

Signature of notary	Date
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**Part 2. Declaration of Representative.** All representatives must complete this section.

I declare that I am not currently under suspension or disbarment from practice within the Commonwealth or in any jurisdiction, that I am aware of regulations governing the practice of attorneys, certified public accountants, public accountants, enrolled agents and others, and that I am one of the following:

- 1** a member in good standing of the bar of the highest court of the jurisdiction shown below;
- 2** duly qualified to practice as a certified public accountant or public accountant in the jurisdiction shown below;
- 3** enrolled as an agent under the requirements of Treasury Department Circular No. 230;
- 4** a bona fide officer of the taxpayer organization;
- 5** a full-time employee of the taxpayer;
- 6** a member of the taxpayer's immediate family (spouse, parent, child or sibling);
- 7** a fiduciary for the taxpayer;
- 8** other (attach statement)

and that I am authorized to represent the taxpayer identified in Part 1 for the tax matters specified there.

Designation (insert appropriate number from above list)	Jurisdiction (state, etc.) or enrollment card number	Signature	Date