

D-2848 Power of Attorney and Declaration of Representation

▲ Personal information

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

Spouses 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

Telephone No.

Fax No.

E-mail address

Name and address

EIN/SSN

Telephone No.

Fax No.

E-mail address

▲ Tax matters

Type of Tax *Income, Sales, etc*

Tax 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 any specific additions or deletions to the acts otherwise authorized by this power of attorney:

▲ Notices and communications

Original notices and other written communications will be sent to you and a copy to the first representative listed unless you check the oval below.

If you do not want any notices or communications sent to your first representative, check here:

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 and 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 <i>if other than individual</i>
Spouse's signature if filing jointly	Date	Telephone number <i>if other than the taxpayer</i>

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:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations, contained in Treasury Department Circular # 230, as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others; and the penalties for false or fraudulent statements provided in DC Official Code Section 47-4106;
- I am authorized to represent in the District of Columbia, the taxpayer(s) identified for the tax matter(s) specified herein; and 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 An actuary enrolled by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. (the authority to practice before IRS is limited by section 10.3(d)(1) of Treasury Department Circular # 230).
 - h An unenrolled return preparer under section 10.7(c)(viii) of Treasury Department Circular # 230.
 - i A general partner of a partnership.
 - j Other

▲ Designation-Inset above letter (a-j)	Jurisdiction (state)	Signature	Date

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