



**FORM  
2848-ME**

# Power of Attorney

**Maine Revenue Services  
P.O. Box 1060  
Augusta, ME 04332-1060**

**READ INSTRUCTIONS** attached before completing this form. The filing of this form automatically revokes all earlier powers of attorney on file with Maine Revenue Services for the same tax type and years/periods.

If you previously submitted another Power of Attorney ("POA") and you **do not** want the prior POA revoked, check here and attach a copy of the POA you would like to remain in effect..... ☐

## **PART I: POWER OF ATTORNEY**

### **1. Taxpayer information** (taxpayer(s) must sign and date this form in Section 5 below)

Taxpayer's name		Taxpayer ID Number (SSN or EIN)
Spouse's name (if you filed a joint return and both spouses are appointing the same representative)		Spouse's SSN
Mailing address		City, state, zip
Country (if not United States)	Telephone number	Email address (optional)

### **2. Representative information**

Primary representative name		Firm or company name
Mailing address		City, state, zip
Country (if not United States)	Telephone number	Email address (optional)
Alternate representative name		Firm or company name
Mailing address		City, state, zip
Country (if not United States)	Telephone number	Email address

### **3. Notices and communications**

Maine Revenue Services may send copies of notices and other communications relating to the matters authorized in section 4 to the **primary representative** identified above.

**Please note:** This authorization does not *require* Maine Revenue Services to send notices to the representative. Many notices, particularly computer-generated notices, will be sent only to the taxpayer and not to the representative.

### **4. Authority of representative(s)**

The taxpayers named in section 1 appoint the individuals named in section 2 to act as their representative(s) with **full authority** to receive confidential information and to perform **any and all acts** the taxpayers can perform in connection with the following matters, **except**, the representative(s) may not delegate their authority to another individual. If you wish to limit the authority granted by this POA, please describe the limitation: \_\_\_\_\_

Mark an **X** in all boxes that apply. The POA will not be valid if this section is left blank. See instructions for additional limitations.

Tax Type	Specific Years/Periods	Tax Type	Specific Years/Periods
<input type="checkbox"/> Individual Income Tax		<input type="checkbox"/> Other (describe)	
<input type="checkbox"/> Corporate Income Tax			
<input type="checkbox"/> Withholding			
<input type="checkbox"/> Sales and Use Tax			

**5. Taxpayer signature**

I certify, under penalty of perjury, that I am the taxpayer identified in section 1 above, or if signing as a corporate officer, that I am a partner, member, manager, or fiduciary acting on behalf of the taxpayer, that I have the authority to execute this POA.

Signature	Print name <i>(and title, if applicable)</i>	Date
Spouse's signature <i>(required if listed above)</i>	Print name	Date

**PART II: DECLARATION OF REPRESENTATIVE**

I certify, under penalty of perjury, that I am:

Primary    Alternate

- |                          |                          |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | A member in good standing of the bar of the highest court of the following jurisdiction: _____   |
| <input type="checkbox"/> | <input type="checkbox"/> | Duly qualified to practice as a certified public accountant in the following jurisdiction: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | An enrolled agent under U.S. Department of Treasury Circular 230                                 |
| <input type="checkbox"/> | <input type="checkbox"/> | A bona fide officer of the taxpayer's organization   |
| <input type="checkbox"/> | <input type="checkbox"/> | A full-time employee of the taxpayer   |
| <input type="checkbox"/> | <input type="checkbox"/> | A member of the taxpayer's immediate family  |
| <input type="checkbox"/> | <input type="checkbox"/> | A fiduciary of the taxpayer  |
| <input type="checkbox"/> | <input type="checkbox"/> | Other (explain): _____   |

Signature – Primary Representative	Print name <i>(and title, if applicable)</i>	Date
Signature – Alternate Representative	Print name <i>(and title, if applicable)</i>	Date

**FORMS NOT SIGNED, DATED, OR OTHERWISE INCOMPLETE WILL NOT BE ACCEPTED.**

# Instructions

## General Information

Use Form 2848-ME to authorize an individual to represent you before Maine Revenue Services ("MRS"). Signing this Power of Attorney ("POA") form authorizes MRS to communicate with and provide your confidential information to the individual you name as your representative.

Unless you limit the authority (see section 4), your representative will be authorized to perform any and all acts you can perform, including, but not limited to: receiving your confidential information; agreeing to tax adjustments; signing settlement agreements; and making otherwise binding decisions on your behalf with regard to the tax matters covered by the POA.

## Limited Power of Attorney Form 2848-L

If you want your representative to communicate with and receive confidential information from MRS, but you do not want that person to act on your behalf, please fill out Form 2848-ME-L ("Limited Power of Attorney") instead.

## Revocation

Filing Form 2848-ME will automatically revoke any earlier POA's on file with MRS that cover the same tax types and same years/periods.

### *Example 1:*

On 5/1/2017, you authorize Jane Doe to represent you for individual income tax for 2015. On 10/1/2017, you authorize Jim Jones to represent you for individual income tax for 2016. Both POA's are valid.

### *Example 2:*

On 5/1/2017, you authorize Jane Doe to represent you for individual income tax for 2015. On 10/1/2017, you authorize Jim Jones to represent you for sales and use tax for 2015. Both POA's will be valid.

### *Example 3:*

On 5/1/2017, you authorize Jane Doe to represent you for individual income tax for 2015. On 10/1/2017, you authorize Jim Jones to represent you for individual income tax for years 2015-2018. Filing the POA for Jim Jones will automatically revoke the POA for Jane Doe.

If you do not want a prior POA automatically revoked, you must check the box at the top of the form and attach a copy of the prior POA you would like to remain in effect.

Other requests to revoke a POA must be in writing and must be signed by the taxpayer.

## PART I – Power of Attorney

### *Section 1 – Taxpayer information*

The Taxpayer's identification number may be a social security number ("SSN") or employer identification number ("EIN") depending on the type of taxpayer. Please fill out the taxpayer information section accurately and completely. Note: By providing an email address, you authorize MRS to communicate your confidential information via email to the address provided.

### *Section 2 – Representative information*

Form 2848-ME allows you to authorize one or more representatives. Representatives must be individuals, i.e., you cannot name a firm as your representative but you can name a person or persons at the firm. Note: By providing an email address, you authorize MRS to communicate your confidential information via email to the address provided.

### *Section 3 – Notices and communications*

MRS may send copies of notices and other communications relating to the tax matters authorized in section 4 only to the primary representative. Many notices, particularly computer-generated notices, will be sent only to the taxpayer and not to the representative.

### *Section 4 – Authority of representatives*

This section allows you to specify which tax matters are covered by the POA and what authority you are granting your representative. By default, your representative will have full authority to receive your confidential information and to perform any and all acts you can perform in connection with the matters described in section 4. However, your authorized representative may not delegate their authority to another individual. If you wish to limit your representative's authority, please specifically describe the limitation.

For this form to be valid, you must select both the tax type and years/periods covered by the POA. If no tax type is selected, the POA will not be accepted.

You may list current, prior, or future years/periods. You must use specific periods. General references such as "All Years" will not be accepted.

Note: MRS will not accept a POA for future years/period which begin more than three years from the date the POA is received by MRS.

### *Section 5 – Taxpayer signature*

You must sign, print your name, and date the POA for it to be valid. If you filed a joint return and both spouses are appointing the same representative, both spouses must sign. POA forms must be hand-signed.

If you are signing on behalf of the taxpayer, please include your title—e.g., a "CEO" signing on behalf of a corporate taxpayer. You may be asked by MRS to verify your identity and/or provide evidence of authority to sign the POA.

## PART II – Declaration of Representatives

Your representative must indicate their relationship to you and sign and date the form. The POA must be signed by the representative to be valid.

## Submitting Completed POA Form

Completed POA forms should be mailed to MRS at the address at the top of the form. Completed POA forms may also be faxed or emailed to the MRS division responsible for the tax type covered by the POA. For fax/email contact info for the specific divisions, visit our website at: [www.maine.gov/revenue/about/contact](http://www.maine.gov/revenue/about/contact).