



# 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)	
Individual Income 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
X		X

If signing for a taxpayer who is not an individual, type or print your name

Signature	Title (if applicable)	Date