



**FORM
2848 BTA**

MAINE BOARD OF TAX APPEALS
**Power of Attorney and
 Declaration of Representative**

**Maine Board of Tax Appeals
 134 State House Station
 Augusta, ME 04333-0134**

PART I Power of Attorney

1 Taxpayer information: (Taxpayer(s) must sign and date this form below.)

Taxpayer(s) name(s)	Email Address	Telephone Number
_____	_____	_____
Street Address		

City, State and Zip		

2 Representative(s): The Taxpayer(s) hereby appoint(s) the following individual(s) as attorney(s)-in-fact to represent the Taxpayer(s) before the Maine Board of Tax Appeals for the matter(s) listed below in Section 3.

<u>Name</u>	<u>Address</u>	<u>Telephone Number</u>

3 Tax Matters: Specify the type(s) of tax and year(s) or period(s) at issue, or date of death, if estate tax.

<u>Type of Tax</u> (Individual, Corporate, Sales, Excise, Etc.)	<u>Maine Form Number</u> (1040ME, 1120ME, Sales, Excise, Etc.)	<u>Year(s) or Period(s)</u> (Date of Death if Estate Tax)

Acts authorized: The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks, the power to substitute another representative, the power to sign returns, or the power to execute a request for disclosure of tax return information to a third party.

4 Notices and Communications. Original notices and other written communications will be sent to you and a copy to the first representative listed above in section 2.

- a If you want original notices and other written communications sent to the first representative and a copy to you, check this box.....
- b If you also want the second representatives listed to receive copies of notices and communications, check this box.....

5 Retention/revocation of prior power(s) of attorney: The filing of this Power of Attorney automatically revokes all earlier power(s) of attorney on file with the Maine Board of Tax Appeals for the same tax matter(s) and year(s) or period(s) covered by this document. If you do not want a prior power of attorney revoked, check here.....

(You must attach a copy of any power of attorney you want to remain in effect.)

6 Signature(s) of or for taxpayer(s): If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested. If the person signing is a corporate officer, partner, or fiduciary signing on behalf of the taxpayer(s), that person hereby certifies that he or she has the authority to execute this power of attorney on behalf of the taxpayer.

Signature _____	Title (if applicable) _____	Date _____
Print Name _____	Email Address _____	
Spouse Signature (if applicable) _____	Date _____	
Print Name _____		

If the power of attorney is granted to a person other than an attorney, certified public accountant or enrolled agent, the taxpayer(s) signature must be witnessed or notarized below. **(The representative(s) must complete Part II 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)
_____	_____
(Signature of Witness)	(Date)

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

Witness: _____ (Date) _____

NOTARIAL SEAL

My commission expires: _____

PART II Declaration of Representative

Under penalties of perjury, I declare that I am: (Circle one)

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 in the jurisdiction shown below;
3. An enrolled agent enrolled under U. S. Department of Treasury Circular 230;
4. A bona fide officer of the taxpayer's organization;
5. A full-time employee of the taxpayer;
6. A member of the taxpayer's immediate family (spouse, parent, child, brother or sister);
7. A fiduciary for the taxpayer;
8. Other (Explain) _____

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

**IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED,
THE POWER OF ATTORNEY WILL BE RETURNED.**