



**FORM  
2848-ME**

**Power of Attorney and  
Declaration of Representative**

**Maine Revenue Services  
24 State House Station  
Augusta, ME 04330-0024**

**PART I Power of Attorney**

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

Taxpayer(s) name(s)	Social Security Number(s)	Federal Identification Number
Street Address		Telephone Number
City, State and Zip		

**2 Representative(s):** Hereby appoint(s) the following individuals(s)\*

Name	Address	Telephone Number

as attorney(s)-in-fact to represent the taxpayer(s) before Maine Revenue Services for the following tax matter(s). Specify the type(s) of tax and year(s) or period(s) at issue, or date of death, if estate tax:

**3 Tax Matters:**

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

The attorney(s)-in-fact listed above are authorized, subject 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 matter(s). List any specific additions or deletions to the acts otherwise authorized in this power of attorney: \_\_\_\_\_

**4 Notices and Communications.** By filing this Form 2848-ME, the taxpayer authorizes Maine Revenue Services to send either originals or copies of notices and any other written communications concerning the taxpayer in proceedings involving the above tax matter(s) to the representative first named above.

**NOTICE:** This authorization does not require Maine Revenue Services to send notices to the representative; in many circumstances, especially computer generated notices, only the taxpayer may be sent the written communication, not the representative.

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

Signature _____	Title, if applicable _____	Date _____
Print Name _____		
Spouse Signature (if applicable) _____	Title, if applicable _____	Date _____
Print Name _____		

**Over** ⇨

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.)**

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: \_\_\_\_\_ NOTARIAL SEAL  
(Signature of Notary) (Date)

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.**