FORM
2848A
(REV. 2/17)

ALABAMA DEPARTMENT OF REVENUE

Power of Attorney and Declaration of Representative

NOTE: If you have questions concerning the completion of this form, please refer to the instructions for Federal Form 2848 (revised March 2012). Alabama Form 2848A is very similar to the federal form.

CAUTION: A separate Form 2848A should be completed for each taxpayer.

PART I – POWER OF ATTORNEY

1 TAXPAYER INFORMATION

TAXPAYER NAME AND ADDRESS (Please Type or Print)	SOCIAL SECURITY NUMBER
	EMPLOYER IDENTIFICATION NUMBER
	DAYTIME TELEPHONE NUMBER ( )

Hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 REPRESENTATIVE(S) (Please Type or Print) Must sign and date this form on page 2, part II. By designating a representative in Part I, Section 2, the taxpayer authorizes the Department to discuss or share information specifically listed in Part I, Section 3 with the authorized representative. All official correspondence from the Department will be sent to the taxpayer. It will be the taxpayer's responsibility to distribute document(s) to their representative.

NAME AND ADDRESS	TELEPHONE NUMBER ( ) FAX NUMBER ( )
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To represent the taxpayer before the Alabama Department of Revenue for the following tax matters:

3 TAX MATTERS

TYPE OF TAX (Individual, Corporate, Sales, etc.)	TAX FORM NUMBER (40, 20C, 41, 65, etc.)	YEAR(S) or PERIOD(S)

4 ACTS AUTHORIZED

Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I 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 representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

☐ Disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return; _____

EXCEPTIONS

List any specific deletions to the acts otherwise authorized in this power of attorney: _____

_____

_____

_____

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 Alabama Department of 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.

6 SIGNATURE OF TAXPAYER

If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. 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 this power of attorney is not signed and dated, it will be returned to the taxpayer.**

SIGNATURE	DATE	TITLE (If Applicable)

PRINT NAME

PART II – DECLARATION OF REPRESENTATIVE

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 No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
  - **a.** Attorney – a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - **b.** Certified Public Accountant – duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - **c.** Enrolled Agent – enrolled as an agent under the requirements of Treasury Department Circular No. 230.
  - **d.** Officer – a bona fide officer of the taxpayer's organization.
  - **e.** Full-Time Employee – a full-time employee of the taxpayer.
  - **f.** Family Member – a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
  - **g.** Enrolled Actuary – enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d)(1) of Treasury Department Circular No. 230).
  - **h.** Unenrolled Return Preparer – an unenrolled return preparer under section 10.7(c)(1)(viii) of Treasury Department Circular No. 230.
  - **i.** Registered Tax Return Preparer – registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled and return preparers in the instructions.**
  - **j.** Student Attorney or CPA – receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
  - **k.** Enrolled Retirement Plan Agent – enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ **If this declaration of representative is not signed and dated, the power of attorney will be returned.**

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "jurisdiction" column.

DESIGNATION – INSERT ABOVE LETTER **(a-k)**	JURISDICTION (State) or ENROLLMENT CARD NO.	SIGNATURE	DATE