

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 2004). Alabama Form 2848A is very similar to the federal form.

**PART I – POWER OF ATTORNEY**

**1 TAXPAYER INFORMATION**

|   |                           |                                 |
|---|---------------------------|---------------------------------|
| TAXPAYER NAME(S) AND ADDRESS (Please Type or Print) | SOCIAL SECURITY NUMBER(S) | EMPLOYER IDENTIFICATION NUMBER  |
|   |                           | DAYTIME TELEPHONE NUMBER<br>( ) |

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

**2 REPRESENTATIVE(S) (Please Type or Print)**

|                  |                      |
|------------------|----------------------|
| NAME AND ADDRESS | TELEPHONE NUMBER ( ) |
|                  | FAX NUMBER ( )       |
| NAME AND ADDRESS | TELEPHONE NUMBER ( ) |
|                  | FAX NUMBER ( )       |
| NAME AND ADDRESS | TELEPHONE NUMBER ( ) |
|                  | FAX NUMBER ( )       |

To represent the taxpayer(s) 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**

The representative(s) 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 or the power to sign certain returns.

LIST ANY SPECIFIC ADDITIONS OR DELETIONS TO THE ACTS OTHERWISE AUTHORIZED IN THIS POWER OF ATTORNEY:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**5 RECEIPT OF REFUND CHECKS**

If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here \_\_\_\_\_ and list the name of that representative below.

NAME OF REPRESENTATIVE TO RECEIVE REFUND CHECK(S) ► \_\_\_\_\_

**6 NOTICES AND COMMUNICATIONS**

Notices and other written communications will be sent to the first representative listed in Part I, section 2.

- a If you want the second representative listed to receive such notices and communications, check this box
- b If you do not want any notices or communications sent to your representative, check this box
- c If you want any notices and communications sent to both you and your representative, check this box

**7 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.**

**8 SIGNATURE OF TAXPAYER(S)**

If a tax matter concerns a joint return, *both* husband and wife must sign if joint representation is requested, otherwise, see federal instructions. 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, it will be returned.**

|            |      |                       |
|------------|------|-----------------------|
| SIGNATURE  | DATE | TITLE (If Applicable) |
| PRINT NAME |      |                       |
| 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(s) 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.

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

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