

**POWER OF ATTORNEY  
(POA)**

## INSTRUCTIONS

<b>NOTE</b>	All applicable items <u>must be filled in</u> to properly complete Form DP-2848 NH Power of Attorney. An incomplete form will prohibit direct correspondence between the Department and the appointee.
<b>NEED HELP</b>	Any questions regarding completion of Form DP-2848 Power of Attorney should be directed to: <b>NH DEPT OF REVENUE ADMINISTRATION, AUDIT DIVISION, PO BOX 457, CONCORD, NH 03302-0457, Telephone: (603) 271-3400.</b> Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.
<b>SECTION 1</b>	Enter the complete taxpayer's name, address including ZIP code, and federal identification number or social security number, if appropriate. Any DRA issued license or registration number of the taxpayer should also be included in this section.
<b>SECTION 2</b>	Enter the name, address, including ZIP code, and telephone number of the appointee. If the name of a firm is indicated, then the department will be authorized to correspond directly with anyone in that firm. If an individual(s) is indicated, the department will be authorized to correspond directly with the individual(s) named only. A firm name that is part of an individual's address does not mean that the employees of the firm can represent the taxpayer.
<b>SECTION 3</b>	A brief description or listing of the returns and/or tax matters at issue. Example: 2002 and 2003 NH Corporation Business Tax Returns, 2004 NH Interest & Dividends Tax Return, or All NH tax matters, etc.
<b>SECTION 4</b>	One of the two boxes <b>MUST BE CHECKED</b> . The first box should be checked if the taxpayer wants the representative to be able to receive confidential information as well as perform on behalf of the taxpayer for all acts necessary for the tax matters at issue. The second box should be checked if the taxpayer wants the representative to receive confidential information only. <b>NOTE:</b> If the second box is checked, the representative has <b>no</b> authority to act on behalf of the taxpayer. The POA will be returned and must be resubmitted.
<b>SECTION 5</b>	This Power of Attorney form will revoke all prior power of attorney authorizations relating to the specific tax matters referenced in section 3 above, unless prior appointees are excepted here. If a prior POA was completed for a CPA and the taxpayer completes a second POA to add an attorney, the prior POA will automatically be revoked unless the CPA's name is again entered in this section.
<b>SECTION 6 PART A</b>	The taxpayer is required to sign, in ink, and date the POA.
<b>SECTION 6 PART B</b>	If the appointee is someone <u>other than a CPA, an attorney, or the preparer of the subject tax returns</u> , the form needs to be signed, in ink, and dated by two witnesses.

**SECTION 1** Name, address including ZIP code and identifying number of taxpayer(s):

**SECTION 2** I/We hereby appoint [name, address including ZIP code and telephone number of appointee(s)]:

**SECTION 3** As attorney(s)-in-fact to represent the taxpayer(s) before the Department of Revenue Administration of the State of New Hampshire with respect to:

**SECTION 4**

Said attorney(s)-in-fact shall, subject to revocation, have authority to receive confidential information and full power to perform on behalf of the taxpayer(s) all acts necessary with respect to above tax matters.

Said attorney(s)-in-fact shall, subject to revocation, have authority to receive or inspect confidential tax information only.

**SECTION 5** This power of attorney revokes all prior powers of attorney relating to the above taxable period except:

**SECTION 6, PART A** SIGNATURE (IN INK) OF OR FOR THE TAXPAYER(S):

If signed by a corporate officer 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 (in ink)

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**SECTION 6, PART B** IF THE POWER OF ATTORNEY IS GRANTED TO A PERSON OTHER THAN AN ATTORNEY, CERTIFIED PUBLIC ACCOUNTANT OR THE PREPARER OF SUBJECT TAX RETURN(S), IT MUST BE WITNESSED BELOW.

The person signing as or for the taxpayer(s) is known to and signed (in ink) in the presence of the two disinterested witnesses whose signatures appear here:

\_\_\_\_\_  
Witness Signature (in ink)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Witness Signature (in Ink)

\_\_\_\_\_  
Date