

ALABAMA TAX TRIBUNAL
**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 or petitioner.

PART I – POWER OF ATTORNEY

1 TAXPAYER OR PETITIONER INFORMATION

TAXPAYER OR PETITIONER NAME AND ADDRESS (Please Type or Print)

DAYTIME
TELEPHONE NUMBER ()

E-MAIL ADDRESS

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

2 AUTHORIZED REPRESENTATIVE(S) (If applicable) (Please Type or Print) Must sign and date this form on page 2, part II.

NAME AND ADDRESS

TELEPHONE NUMBER ()

E-MAIL ADDRESS

Check if to be sent notices and communications:

NAME AND ADDRESS

TELEPHONE NUMBER ()

E-MAIL ADDRESS

Check if to be sent notices and communications:

To represent the taxpayer before the Alabama Tax Tribunal 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; _____

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 Tax Tribunal 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 OR PETITIONER

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 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. Officer – a bona fide officer of the taxpayer’s organization.
 - d. Full-Time Employee – a full-time employee of the taxpayer.
 - e. Family Member – a member of the taxpayer’s immediate family (i.e., spouse, parent, child, brother, or sister).
 - f. Other (please describe below).

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

Note: For designations c-f, enter your title, position, or relationship to the taxpayer in the “Jurisdiction” column.

DESIGNATION – INSERT ABOVE LETTER (a-f)	JURISDICTION (State)	SIGNATURE	DATE