

**MARYLAND
FORM
548
POWER OF ATTORNEY**

Part I - Taxpayer Personal Information:

Your first name, MI, last name for individual or business name for business

Spouse's first name, MI, last name for individual

Your SSN or FEIN for business

Spouse's SSN

Daytime telephone number

Home address (number and street) or business address

Apt./Ste. number

City

State

ZIP code +4

The above hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

Part II - Representative(s):

This Power of Attorney will not be valid unless the Representative(s) complete(s) the **Declaration of Representative** section on Page 2 and sign and date this form.

Representative Name

Firm Name (if applicable)

Address line 1

PTIN

Address line 2

Telephone No.

Fax No.

Email address

Representative Name

Address line 1

PTIN

Address line 2

Telephone No.

Fax No.

Email address

Part III - Tax Matters:

Type of Tax(es)	Tax Form Number	Years or Periods
_____	_____	_____
_____	_____	_____
_____	_____	_____

Acts Authorized

The representatives are authorized to represent the Taxpayer(s) before the Comptroller of Maryland for the tax matters listed above, to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform (for example, the authority to sign any agreements, consents, or other documents). This authority does not include the power to receive or cash refund checks. If you wish to grant this authority to your authorized representative(s), state this below. List any specific additions or deletions to the acts otherwise authorized by this power of attorney.

Taxpayer's SSN or FEIN

Taxpayer's Name

Retention/Revocation of Prior Power(s) of Attorney

By filing this power of attorney form, you automatically revoke all earlier power(s) of attorney on file with the Comptroller of Maryland 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.

Signature of Taxpayer(s)

If a tax matter concerns a joint return, **both** spouses must sign if joint representation is requested. 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 other than the Taxpayer, print the name here and sign below.

Your signature

Date

Title, if business taxpayer or if other than individual taxpayer

Spouse's signature if filing jointly

Date

Telephone number if other than the Taxpayer

If not signed and dated, this power of attorney will not be processed.

Declaration of Representative Representative(s) must complete this section and sign below.

Under penalties of perjury, I declare that

- I am not currently under suspension or disbarment from practice within the State of Maryland or in any jurisdiction;
- I have verified the identity of the taxpayer described under Taxpayer Personal Information and that the person signing as the authorized taxpayer is the same person described under Taxpayer Personal Information;
- I am aware of regulations governing the practice of attorneys, certified public accountants, public accountants, enrolled agents and others; and the penalties for false or fraudulent statements provided;
- I am authorized to represent in Maryland, the Taxpayer(s) identified for the tax matter(s) specified herein; and I am one of the following:
 1. A member in good standing of the bar of the highest court of the jurisdiction shown below.
 2. A Certified Public Accountant duly qualified to practice in the jurisdiction shown below.
 3. An Enrolled Agent.

Attach government-issued photo identification for individual or business taxpayer if representative designation is item 4-10. Representative identification is not required.

4. A Maryland Registered Individual Tax Preparer.
5. A bona fide officer of the Taxpayer.
6. A full-time employee of the Taxpayer.
7. A member of the Taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
8. A general partner of the Taxpayer (partnership).
9. A fiduciary for the Taxpayer (Estate or trust).
10. Other (attach statement).

Designation—insert appropriate number from above list	Jurisdiction (state)	Signature	Identification Number (Bar, CPA, EA, Certification or Federal Employer Identification Number)	Date

An incomplete Form 548 will not be processed.

General Information

To protect the confidentiality of tax records, Maryland law generally prohibits the Comptroller of Maryland from disclosing information contained in tax returns or other documents filed with it to persons other than the Taxpayer or the Taxpayer's representative. For your protection, the Comptroller requires that you file a power of attorney before it will release tax information to your representative. The power of attorney will also allow your representative to act on your behalf to the extent you indicate. Use Form 548, Power of Attorney and Declaration of Representative, for this purpose if you choose.

You may use Form 548 Power of Attorney to appoint one or more individuals to represent you in tax matters before the Comptroller of Maryland. You may use Form 548 for any matters affecting any tax or fee administered by the Comptroller of Maryland, and the power granted is limited to these tax matters.

We will continue to accept a durable power of attorney or any other power of attorney form authorized by Maryland Law.

Filing the Power of Attorney

You must file the original, a photocopy or facsimile transmission (fax) of the power of attorney with the Comptroller of Maryland, Revenue Administration Division, P.O. Box 1829, Attn: POA, Annapolis, Maryland 21404-1829. The power of attorney must also be filed with government-issued photo identification for the taxpayer, unless representative's designation is item 1 - 3 (See instruction "Declaration of Representative" for definition of designation). An acceptable government issued photo identification includes a passport or drivers license. You do not need to file another copy of Form 548 with other Comptroller of Maryland officers or counsel who later have the matter under consideration unless you are specifically asked to provide an additional copy.

Revoking a Power of Attorney

If you previously filed a power of attorney and you want to revoke it, you may use Form 548 to change your representatives or alter the powers granted to them by filing the form with the Comptroller of Maryland. The new power of attorney will revoke the earlier one for the same matters and tax periods unless you specifically state otherwise.

If you want to revoke a previously executed power of attorney and do not want to name a new representative, you must write "REVOKE" across the top of the first page with a current signature date below this annotation. Then, you must mail or fax a copy of the power of attorney with the revocation annotation to the Comptroller of Maryland.

Completing Form 548

Part I- Taxpayer Information For individuals Enter your name, Social Security number and street address or post office box. Do not use your representative's address or post office box for your own. If a joint return is involved, and you and your spouse are designating the same representative(s), also enter your spouse's name and Social Security number.

For a corporation, partnership or association Enter the business name, federal employer identification number and business address. If the power of attorney for a partnership will be used in a tax matter in which the name and Social Security number of each partner have not previously been sent to the Comptroller, list the name and Social Security number on an attached sheet.

For a fiduciary Enter the name, title and address of the trustee or the decedent's personal representative, and the name and federal employer identification number of the trust or identification number of the estate. The identification number for an estate is the decedent's Social Security number and includes the federal employer identification number if the estate has one.

For other entities Enter the name, address and Social Security number or federal identification number of the entity.

Part II - Representative(s)

Enter the name(s), address(es) and telephone number(s) of the individual(s) you appoint. Your representative must be an individual and may not be an organization, firm or partnership.

Part III - Tax matters

Consider each tax imposed by Maryland for each tax period as a separate tax matter. Identify the type(s) of tax(es), tax form and the year(s) or period(s) for which the power is granted. You may list any number of years or periods and types of taxes on the same power of attorney. You may list consecutive multiple years or a series of inclusive periods, including quarterly periods, by using "through," "thru," or a hyphen. For example, "2008 thru 2010" or "2nd 2009 - 3rd 2010." For fiscal years, enter the ending year and month, using the YYYYMM format. Do not use a general reference such as "All years," "All periods," or "All taxes." The Comptroller of Maryland will consider any power of attorney with a general reference an invalid document. Representation only applies for the years or periods listed. If the matter relates to estate tax, enter the date of the Taxpayer's death instead of the year or period.

Acts authorized

Your signature on Form 548 authorizes the individual(s) you designate (your representative or "attorney-in-fact") generally to perform any act you can perform. This includes executing waivers and offers of waivers of restrictions on assessment or collection of deficiencies in taxes, and waivers of notice of disallowance of a claim for credit or refund. It also includes executing consents extending the legally allowed period for assessment or collection of taxes. The authority does not include the power to substitute another representative (unless specifically added to Form 548) or the power to receive refund checks.

If you do not want your representative to be able to perform any of these or other specific acts, or if you want to give your representative the power to delegate authority or substitute another representative, insert language excluding or adding these acts in the space provided.

Retention/revocation of prior power(s) of attorney

By filing this power of attorney form, you automatically revoke all earlier power(s) of attorney on file with the Comptroller of Maryland 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 the appropriate box in the Retention/Revocation of Prior Power(s) of Attorney section of Form 548. You must also attach a copy of any Power of Attorney you want to remain in effect.

Signature of Taxpayer(s)

For individuals If a joint return is being filed and both spouses will be represented by the same individual(s), both must sign the power of attorney unless one authorizes the other (in writing) to sign for both. In that case, attach a copy of the authorization. However, if the spouses are to be represented

by different individuals, each may execute a power of attorney.

For corporations or associations An officer having authority to bind the Taxpayer must sign.

For a partnership All partners must sign unless one partner is authorized to act in the name of the partnership. A partner is authorized to act in the name of the partnership if, under state law, the partner has authority to bind the partnership.

Declaration of Representative

The representative(s) you name must sign and date this declaration and enter the designation (for example, items 1 - 10) under which he or she is authorized to practice in Maryland. Representatives must sign in the order listed in the Representative(s) section of Form 548. In addition, the representative(s) must list the following in the Jurisdiction (state) column and Identification Number column:

- 1. Attorney** - Enter the two-letter abbreviation for the state (for example, "MD" for Maryland) in which admitted to practice in the Jurisdiction (state) column. Enter the associated license number in the Identification Number column.
- 2. Certified Public Accountant** - Enter the two-letter abbreviation for the state (for example, "MD" for Maryland) in which licensed to practice in the Jurisdiction (state) column. Enter the associated license number in the Identification Number column.
- 3. Enrolled Agent** - Leave the Jurisdiction (state) column blank. Enter the enrollment card number issued by the Office of Professional Responsibility in the Identification Number column.
- 4. Maryland Registered Individual Tax Preparer** - Enter "MD" in the Jurisdiction (state) column. Enter the Registration Number issued by the Maryland Board of Individual Tax Preparers in the Identification Number column.
- 5. Officer** - Enter the title of the officer (for example, President, Vice President, or Secretary) in the Jurisdiction (state) column. Leave the Identification Number column blank.
- 6. Full-Time Employee** - Enter title or position (for example, Comptroller or Accountant) in the Jurisdiction (state) column. Leave the Identification Number column blank.
- 7. Family Member** - Enter the relationship to Taxpayer (generally, must be a spouse, parent, child, brother, sister, grandparent, grandchild, step-parent, step-child, step-brother, or step-sister) in the Jurisdiction (state) column. Leave the Identification Number column blank.
- 8. Partner** - The representative must be a general partner of the Taxpayer having the authority to bind the partnership under Maryland law. Enter "Partner" in the Jurisdiction (state) column. Enter the Federal Employer Identification Number (9 digits) of the partnership in the Identification Number column.
- 9. Fiduciary** - The representative must be a fiduciary responsible for the Taxpayer, which is an estate or trust. Enter "Fiduciary" in the Jurisdiction (state) column. Enter the Federal Employer Identification Number (9 digits) in the Identification Number column.

10. Other (attach statement). The representative must indicate the type of authority they have been granted to act on behalf of the Taxpayer on the attached statement. Enter "Other" in the Jurisdiction (state) column. Leave the Identification Number column blank.

Power of attorney forms may be mailed, faxed or scanned and emailed.

Fax forms to: 410-260-6213

Email scanned forms to: RADPOA@comp.state.md.us

Mail forms to:

Comptroller of Maryland
Revenue Administration Division
Attn: POA
P.O. Box 1829
Annapolis, MD 21404-1829

For more information about power of attorney matters, call 410-260-7424, Monday - Friday, 8:30 a.m. - 4:30 p.m. You may also email related inquiries to: taxprohelp@comp.state.md.us.